

	MISSOURI DEPARTMENT OF HEALTH AND SENIOR SERVICES CHILD AND ADULT CARE FOOD PROGRAM	ISSUED	REVISED	CHAPTER	SECTION
	Sponsoring Organizations of Homes POLICY & PROCEDURE MANUAL	12/90	6/15	8	8.6
CHAPTER Chapter 8. Recordkeeping		SUBJECT Records to Support Administrative Costs			

A sponsoring organization must verify that all administrative reimbursement received from CACFP is being used for administrative costs. Records which must be kept on file to support administrative costs are:

- Payroll records and/or time-in/time-out hourly records for part-time employees, including the hourly rate of pay provided and cost allocation plans for staff whose time is not wholly attributable to the program.
- Supplies invoices.
- Contracts and/or service agreements for all purchased services, including procedures used to procure such services.
- Monitoring expenses including mileage records, hotel receipts and receipts for other incidentals.
- Cost allocation plans for charges not wholly attributable to the Program.
- Postage invoices and receipts.
- Documentation of other indirect costs and the methodology used to determine the indirect cost rate.

Indirect costs are costs which are shared by other programs or the institution. Examples of indirect costs are rent, utilities, and in some cases, labor. Charges of indirect costs to CACFP must be fully documented. All administrative dollars shall be used in accordance with federal regulations and FNS Instruction 796-2, Revision 4. See Section 6.3 for information on allowable costs.